

Mail Stop 3720

January 4, 2007

Mr. Pedro Lucas Antón Lázaro  
Chief Financial Officer  
Telecomunicações de São Paulo S.A. - Telesp  
Rua Martiniano de Carvalho, 851- 21º andar  
01321-001 São Paulo, SP, Brasil

**Re:   Telecomunicações de São Paulo S.A. - Telesp  
      Form 20-F for Fiscal Year Ended December 31, 2005  
      Filed April 12, 2006  
      File No. 001-14475**

Dear Mr. Lázaro:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director